

29 January 2026

### **Disciplinary Committee ordered removal from the student register\***

On 13 January 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Henrietta Princess Mensah, of Accra, Ghana.

#### Allegations

##### **Allegation 1**

Failed to adhere to ACCA's Exam Guidelines which state that students must 'move mobile phones out of arm's reach' and possessed an item at her desk which is not on the list of permitted items in the Guidelines, contrary to Exam Regulation 1.

##### **Allegation 2**

Attempted to deceive the exam proctor by giving false or misleading information in that when asked whether she was using her mobile phone, she stated that she was using a calculator when that was not the case, contrary to Exam Regulation 3.

##### **Allegation 3**

Was using an unauthorised item with a camera and/or recording functionality, namely a mobile phone, throughout her examination attempt, contrary to Exam Regulation 5(a) and therefore intended to gain an unfair advantage within the meaning of Exam Regulation 6(b).

##### **Allegation 4**

Used the above referenced unauthorised item to copy and/or to capture live exam content, contrary to Exam Regulation 11.

## Allegation 5

Miss Henrietta Princess Mensah's conduct in respect of allegations 1 – 4, or any of it, was:

- (i) Dishonest in that she untruthfully stated to the exam proctor that she was not using her mobile phone during the exam when she was so doing and
- (ii) Dishonest, in that she used her mobile phone to copy and/or capture live exam content when she knew this was not permitted to gain an unfair advantage in the exam and/or in any re-sit of the exam.

## Allegation 7

By reason of the above, Miss Mensah is:

- a) Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the conduct above.

The Disciplinary Committee ordered that Miss Mensah be removed from the student register with immediate effect Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the conduct above. Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the conduct above.and to pay costs to ACCA in the sum of £5,750.00.

Please note that this may be the subject of an appeal.

*\* An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

**- ends -**

**For media enquiries, contact:**

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**About ACCA**

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 252,500 members and 526,000 future members in 180 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

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